Municipal Budget Estimates of the Tumkur District for 1875-76.

The Deputy Accountant General submits Budget Estimates of the Municipal Towns of the Tumkur District for 1875-76 with the observation that the actuals shewn therein under the several heads of Receipts and Expenditure are correct

2 The subjoined table shews at a glance the Estimated Receipts and Expenditure

Towns	Receipts	Expenditure	More	less
Tumkur	1750	1763-8	13-8	"
Tellary	1455	1063-8	"	391 8
Tiptoor	9234	6013 8	"	3220-8
Tadgery	501	514-8	13-8	"
Toolsee	1691	1663-8		27-8-
Tumgal	2616	1863-8	"	752-8-
Tortagere	599	612-8	13-8	
Tiva	974	863-8		110 8
Tookoorday	335	348-8	12-8	"
Turvekere	2126	3303-8	1177-8	"
Chickanaikenhilly	1577	963-8	"	613 8

The town of Tanjore is the largest Municipality in the District. It will be observed from the subjoined statement that the receipts for 1875/76 amount to Rs 1750 inclusive of a cash balance of Rs 190 and the expenditure to Rs 1763 - Rs 13-8-0 in excess which the Commissioner in his note says was owing to the addition made to the Head office charges as directed in the Board's Proceedings No $\frac{7446}{272}$ of 8th June last. In the Budget statement sent up by the President, I observe that the collections under the heads of Octroi for the first 9 months in the past year amounted to Rs 128 whereas the collections for the last 3 months did not exceed more than 28

Items	Receipts 1874/75 Rs	Receipts 1875/76 Rs	Receipts actuals 9 1873/74 Rs	a
Octroi	210	220	166	81
Tax on houses	600	800	457	18
Extraordinary	70		217	
Fines	30	20	30-2	2
Pounds				
1 Fairs & Cattle	620	190	186	19
2 Sale of Stray Cattle		130	373	
Miscellaneous		200	12	18
Total		1570	1438	
Balance		190		
Grand Expenditure				
Collection	36	49	28	3
Head office	78	91-8-0	77	2
Public Works				
Original	692	160	4	
Repairs	200	175	566	
Conservancy	412	1248	469	58
Road Watering	30	0	4	0
Lighting	60	20	3	4
Miscellaneous	20	20		2
Total	1910	178-	1263	

Rupees, the total for the year amounting to not more than Rs 1566 less than the Estimate of that year by Rs 514. The Estimate of Rs 220 for 1875/76 from the Octroi duty appears to me to be too sanguine, and it cannot, I think be safely raised to more than Rs 180.

For similar reasons the income from the Jaxon houses may be reduced to not more than Rs 500. The provision under the head of Miscellaneous may be retained as there was a sum of Rs 166 realized in 1874/75 although no such Entry was made in the Budget for that year

3. The other items under the head of Income call for no remark.

4. The Estimated Charges

are put down at Rs 1763-8
as against Rs 1710 of the
previous year,—the decrease
is chiefly in the Public
Works amounting to Rs 53
and the increase in the
Conservancy Dept is put
down at Rs 636—— Hospital
ization has, however, been
given for the abolition
amounting to 100 per cent to the Conservancy Establishment.
I would in the absence
of any explanation for such
a large increase, reduce
the Estimated Expenditure
under this head to Rs 890
and strike off the balance
of Rs 25 so as to make
the two sub-heads leaving
a small surplus of Rs 4-8-4 at the close of the year
the other portions call for
no remarks. If the foregoing
proposals are approved,
the Budget of the Secretary

capacity would
be as shewn below

Estimated Income – 1410
do – Expenditure – 1405-8-
do – Cash balance 4-8-4

2 Bellary

Receipts

Items –	Estimate 1874/75	Estimate 1875-76	Actuals 1873-74	Actuals 1874/75 1st half	Actuals 1874/75 2nd half	Actuals 1874/75 Total
Octroi	"	"	"	"	"	
Tax on horses	150	246	206	74	99	171
Extraordinary	10	"	117	"	55	55
Fines	5	2	"	"		
Pounds						
1 Fines of cattle trespass		50	58	26	2	29
2 Sale of Stray Cattles	105	10	"	13		
Miscellaneous	30	30	3	"	05	65
Total	300	338	389	101		
Cash Balance		1117				
Grand Total		1455				

Expenditure						
Collection	7	13	10	8		
Head Office	"	13-8-	"	"		
Public Works						
Original	"	"	189	"		
Repairs	105	600	"	"		
Conservancy	180	360	137	72		
Lighting	"	"	"			
Miscellaneous	58	77	30	4		
Total	350	1063-8-	366			
Balance		391-8-		84		
Grand Total		1455				

5. The estimated Receipts and Expenditure of this municipality are as shewn below

Receipts	Expenditure
1455	1063-8-
	391-8- Cash balance
	1455 Total

6. The increase under the head of House tax in this municipality is Rs 75 over the collection – and the 6 over the estimate of 1874/75

7. The estimate of 875/76 under these circumstances may be reduced to Rs 200

8. See on the Page side and the absence of any explanation of receipts under the other items call for no remark. The excess over the last years

Expenditure amounts to Rs 713-8-0 of which Rs 495 are put down for Repairs and Rs 180 for Conservancy. I retain the first item and in the absence of any explanation for the latter, which is 100 per cent over the last year's figure, I should reduce it to Rs 2 or 3, thereby the difference Rs 177, and add it to the Surplus. If the foregoing proposals are approved the Estimated Revenue will be Rs 1409 the Expenditure Rs 943-8 and the Cash balance 465-8-0

The receipts of this town are estimated at Rs 769, which together with a Cash balance of Rs 1,465 amount to Rs 2,234. The Expenditure is put down at Rs 603-8-0 leaving a balance of Rs 322-8-0

Superintendent

Receipts

Items	[illegible]	[illegible]	18- [illegible]	1 3- 4	Mal
Octroi	240	22	"	"	4
House Tax	284	284	276		14
Extraordinary	110	"	132	"	130
Fines					
Pounds-					
Fines	360	250	287	4 11s	349
Sale of Stray Cattle	110	180	123	8. 11	264
Miscellaneous —	100	50			
Total	964	760	818		567
Cash Balance -	10386				
Rs		23			
Expenditure					
Collection	14	14			
Office Charges	"	13-8-			
Original Works-	2000	3			
Repairs —	1626	1	1110-	1	
Conservancy	252	540	252	1	
Miscellaneous-	25	44	10	4	
Total	150	603-8	1467	11	
Cash balance					
Rs			33. 8		

At the end of the year

Before Examining the figures, it is necessary to state here that on the Chief Commissioners Proceedings No 42 & 79 of the 17th May 75 the Octroi was done away with, and a Municipal House-tax was established in its stead The estimate for 1874-75 namely Rs 284 was based upon the previous years Collections of the Octroi and in that year the House-tax which now substituted fetched only Rs 142 exactly one half of that amount. In the absence of any information I cannot estimate the receipt at more than Rs 200. The other items call for no remark In the Budget of 1875-76 it was satisfactory to find that a sum of Rs 511

is estimated under the head
of Public Works - Of which
a sum of Rs 2000 is proposed
to be spent upon the construction
of a Shutting and Bandstand
and Rs 1500 for the improvement
of drainage in the town the
Municipal Commissioners has not
submitted plan and estimates
for the first named works,
but promises to do so after
the sites are have been personally
inspected by him - I would
Respectfully suggest that
the attention of the Municipal
Board may be drawn to the
state of the water supply
which is very scanty and
is therefore the grieving want
of the people of this town.
The surplus may be utilized
in providing for this want
10 The provision under the

Head of Conservancy is considerably large and is accompanied with no explanation should insert a sum of Rs 350, shifting off the excess of Rs 190 and the latter amount to the surplus fund — I have no remarks to submit on the other items of Expenditure — If the foregoing is approved the Budget would be as follows —

Estimated Receipts — 9150
Do — Expenditure 5823-8-0
Do — Cash balance 3326-8

" The income from "Pounds" is estimated under — estimated as low compared with the actual collections of the two last years. I would raise it to Rs 140 and reduce the Conservancy Establishment to Rs 240 so as to make the two funds meet leaving a balance of Rs 116 "

Madagascar

Receipts

Items	Estimate 1874/75	Estimate 1875/76	Receipts 1874/75	Collections 1874 to 1st half	Collections 1875 to 1st half	Estimate 1876
Octroi	96	105	94	53	74	77
Tax on horses	"	"	"	"	"	
Extraordinary	"	"	"	"	61	61
Fines	2	2	1	2		
Pounds						
1 Fines	310	70	348	28	179	457
2 Sale of Stray Cattle	105	20	126	71	14	86
Miscellaneous	14	5	"	11	10	14
Total	527	202	569	388		
Cash Balance		299				
		501				
Expenditure						
Collection	5	5	5	3		
Head Office	"	13-8-	"			
Original Works	150	"	"			
Repairs	200	150	337			
Conservancy	192	300	146	96		
Miscellaneous	103	46	74	16		
				115		
Total	650	514-8-	562-			

Items of Income 371.
Do Expenditure 454-8-0
Do Cash balance 116-8-0

12 The receipts estimated are shown at Rs 853 exclusive and Rs 2126 inclusive of the previous year's Cash balance. The expenditure is put down at Rs 3303-8-0 or Rs 1177-8-0 more than the income budgeted.

13 I would reduce the expenditure estimated to be incurred on the original work of levelling the fortifications and ditch to Rs 713 this year and also reduce the figure provided in the Budget under the head of Conservancy to Rs 300 so as to obviate the occurrence of a deficit. The charge for the work in question can be fairly distributed over a series of years.

[illegible]

5 Puvvékere

Items	[illegible] 1887	[illegible] 1885-86	Actuals [illegible]	[illegible]	
Octroi	10	5	5	1	1
House Tax	"	"	"	"	"
Extraordinary	10	"	"	"	"
Fines	10	20	"	"	"
Pounds				"	"
Fines	200	100	416	6	92
Sale of [illegible]	30	50	109	" 1	18
Miscellaneous	10	10	5	" 2	2
Total	270	18 / 26 -	535	87	
Cash balance		288			
[illegible]					
Expenditure					
Collection	1 -	1	"		
[illegible]	"	138-	"		
Original Works	"	1590	"		
Repairs	600	1000 / 1167	204		
Conservancy	156	600	168	37	
Miscellaneous	78	99	39	6	
Total	850	?	411	13	

[illegible] 2880
[illegible] 331 / 184
× 6717 / 83 28 [illegible] × 27
[illegible] 76

[illegible]

If the above is approved the figures will stand as shown below

Estimated Receipts 2126
Do Expenditure 2126-8-
Do Cash balance

6 Gorbhee

Items	Estimate 1	Estimate 2	Cost	Actuals 3	4	5
Octroi	"	"	"	"	"	
Taxon Income	300	300	167	113	70	283
Extraordinary	60	"	2	"	"	
Fines	19	20	"	"	"	
Pounds						
Fines	1150	150	610	6	740	
Sale of Stray cattle	350	50	184	"	233	
Miscellaneous	8	30	4	34	69	
Total	1	550	967	9		
Cash Balance Total		1141	1			
Collection	24	15	18			
Head Office	"	63-8	"			
Original Works	100	"	"			
Repairs	1200	1050	650			
Conservancy	420	528	264			
Miscellaneous	256	57	154			
Total	2000	603-8	194			
Cash balance Total		278-				

Kunigal

4 would illustrate the figures for the Gorbhee Municipality 6 stand, although I find that the provisions under the head of Cattle pounds and Sale of Stray cattle are very small compared with the previous years estimates and actuals — No works of any kind are proposed by the Municipality in the year under report.

5 The estimate under the head of Octroi appears to be moderate (as observed in the case of the Gorbhee

... ...ding the receipts under the head of Stray Cattle and Cattle-pounds are ... ably estimated low.

Retain the provisions under the head of Conservancy as the place is not yet healthy and so the rule is always departed.

16. I have no remarks to offer, those made regarding Cattle pounds and Stray Cattle in connection with the 2 preceding Municipalities are also applicable to this.

The Conservancy establishment may be reduced to Rs 300 or so as it seems a small surplus in the place of a deficit.

The figures would then be as follows

Estimated Income - 599
" Expenditure 552-8
Cash balance 46-8

Items

Octroi	230			
Saxon horses	"			
Extraordinary	31	"	19	
Fines	5	10		
Pounds:-				
1. Fines		100	458	
2 Sale of Stray	77	200	138	
Miscellaneous	20	10	4	2
Total	10	5	98	
Cash balance	"	20	1	
Expenditure				
Collection	12	12	9	7
Head Office	"	138	"	"
Original Work	"	"	"	"
Repairs	480	1200	375	"
Conservancy	294	576	192	
Miscellaneous	114	122	141	
Total	00	1863-8	717	03
Cash balance		52-8		
Grand				

Kowlagere 8

Items	Estimate		Actuals		
Octroi	2	10	21	42	
Horse Tax	"	"	"	"	"
Extraordinary	60	"	63	4 8	84
Fines	8	"	"	"	"
Pounds					
Fines	220	16	240	10	265
Sale of Stray Cattle	200	10	84	19	68
Miscellaneous	12	10	3	"	1
Total	525	4	381	8	
Cash Balan		553			
Expenditure					
Collection	2	1	-	1	
Head Office	"	138	"		
Original Work	100	"	"		
Repairs	200		211		
Conservancy	14	360	144		
Miscellaneous	79	38	26		
Total	525	61	382		

Pira

13

Items	Estimate 1874/75	Estimate 1873/74	Actuals 1873/74	
Octroi	74	71-	82	35123 58
Tax on horses	"	"	"	" "
Extraordinary	50	"	267	" 120 20
Fines		"	"	"
Pounds				
Fines of Cattle &c		80	79	3 2 68
Stray Cattle Sale	180	120	144	84 13 97
Miscellaneous	6	"	"	" 9 9
Total	42	271	872	15
		703		

Expenditure

Collection	10-	4	4	2
Head office	"	13-8-	"	"
Original Works	"	"	"	"
Repairs	280	500	274	"
Conservancy	144	288	132	2
Miscellaneous	66	58	6	1
Total	500	63-8	41	
Cash Bal		110-8		
		674		

17. The Pira Estimates may stand

10 Hoshiarpore

Items	Estimate 1874/75	Estimate 1873/74	Actuals 1873/74	Actuals 1874/75		
						Total
Octroi	6	3	3	1	"	1
Tax on horses	"	"	"			
Extraordinary	"	1	"			
Fines			"			
Pounds						
1 Fines	120	60	267	20	118	138
2 Sale of Stray Cattle		40	140	139		
Miscellaneous		"	"			
Total	126	104	310	160		
Cash Balance		231				
Grand Total		335				
Expenditure						
Collection	1	"	"			
Head Office	"	13-8-	"			
Original Works	"	"	"			
Repairs	300	143	"			
Conservancy	102	192	74	19		
Miscellaneous	40	"	24	"		
Total	443	348-8	98	19		

18 The increase under the head of Conservancy may be reduced to Rs 175 leaving a net surplus of Rs 3-8- wherewith to meet deficit.

The figures in Chas Hand thus

Estimated Income — 335

do — Expenditure 331-8- "

do — Cash Balance — 3 " "

Upon the Estimates 11 Chicknaikenhully

of the Chicknaickenhully Union Island

[illegible] the

[illegible] under the Head

[illegible] ornamental [illegible]

compared to the [illegible]

[illegible]

[illegible] been [illegible]

[illegible] were [illegible]

reduced - [illegible]

[illegible]

[illegible] 25 [illegible]

[illegible] of the [illegible]

[illegible] within [illegible]

[illegible] salination

[illegible] there was a deficit

[illegible] in the [illegible]

the Municipalities [illegible]

mentioned in the [illegible]

Items	[illegible]	1895	[illegible]			
Extra	110	15	1	59	58	1
Tax on houses	"	"	"	"	"	"
Extraordinary	100	"	71	3	"	3.
[illegible]	30	"	[illegible]	"		
Pounds						
Fines for cattle trespass	500	50	593	97	77	4
[illegible]	"	5	141	80	2	82
Miscellaneous	10	6	28	5	25	30
Total	790	217	69	44		
Cash balance		360				
Expenditure						
Collection	6	8	"	"		
Head Office	"	13-8	"	"		
[illegible]	"	"	200	"		
[illegible]	600	[illegible]	282	"		
Conservancy	144	288	88	41		
Miscellaneous	100	54	24	10		
Total	857	705-8	597	57		
Cash balance	"	613				
Grand Total		157				

attached to Form 2 above

I have inserted in the case of the Madgeri Municipality altered the figures entitling the receipts from Cattle pounds and sale of stray cattle although no provision is made under this head appears to me to be low in all the Municipalities.

1875-76

Draft order in accordance with the suggestion above, modified as proposed by me.

I/ The Deputy Commissioner informs him that he cannot, or ? case if he can, the Budget does not admit of it, the increase since which has been called for Conservancy but has been passed, but I see no explanation why the receipts from the licence - in some cases a very considerable one, and they should now be the G. Rules this are special

Madapore
Kunigal
Sirah
Chikmagalur

Conway

to have made a Code
to introducing his Name!

House Cat in the Town
+
Magnificent Hotel, in lieu
of the Old - Much Needed
Bay & Nucleating and
Botanical Source of Revenue,
is Open to Lease Upon
Such Terms & Conditions
& Guarantees as may be
Approved
the Municipal Council
in the Mr. Hand Bag
Including his Assistants, Cooks
Jam &c Chapes, Without
any Exception, is. if Carefully
Observed in the First Instance,
~~Chapes~~ Chapes per
A Epitaph in St Michaels
and Hundred Days Imi-
tation & Large Bs of
Persons who under the
Special ~~Exemptions~~ Provisions
Allowed under the Notification Under
Escape of Mutiny, Bis ~~Jurisdiction~~
~~Cabin~~, Particularly to an
Inscription of Municipal Code, &
Conservancy

19/5

The order must go into more detail e.g. The water supply at Tipton must include, Haddagin Pound receipts must be named & Tunnelcut Bridge cannot be passed under in its present state &c

29/5

Q 20/12

Town (ship) District 12
Deputy Commissioner's Office
Tumkur 14th December 1876

To

The Commissioner of the
Kundapoor Division

Sir,

I have the honor to forward the Budgets for the different Municipalities in the District for the year 1875-76, duly prepared in the form prescribed.

The following is an account of the anticipated receipts and expenditure of the Municipal Revenue.

Receipts. The items of Revenue in all the Municipalities are the same.

Under the Heads "Fines for cattle trespass" and "Sale proceeds of stray cattle" the actuals of previous year differ from the estimate of 1875-76 as formerly realizations in the Talooks were credited to Amba Municipality but now to District Funds.

As the sale proceeds of Building sites has been ordered by the Chief Commissioner to be kept as a Revenue deposit the Amount is excluded from the Municipal

Municipal Budget.

The total Municipal Revenue for the District will probably be Rupees 4,797 for the year 1875-76 and the total population of all the Municipalities is Computed at 133101, giving an average tax of 0-2-6¾ per head.

Expenditure. The following are the particulars of allotments made under each head of the proposed expenditure.

Collection. Comprises the percentage allowance given to the Collectors of Octroi and Municipal House Tax.

Head office charges. Here are entered the cost of the establishment employed in the Deputy Accountant General's office.

Public Works.

Original. Construction of a Chattrum and a Cart-stand at Lepton is proposed, and a complete Estimate will be submitted after the Deputy Commissioner personally inspects the site &c.

Repairs. Repairs and improvements to the drainage and Road Crossings in several towns have been provided for as far as

as funds permit
Conservancy. Under this Head, the Charges for Scavengers Carts, Buffaloes and drivers employed for the removal of filth, as also the pay of the sweepers have been included.
Cattle pound Charges - No charges under this item are excluded, as all the pounds are entrusted to Patils whose remuneration, at 20 per cent on collection, — is paid to them before the realization is credited to Government.
Lighting: The Police Thanas at Tumkur are supplied with oil for lighting.
Superintendence - A pleader to be added to the Tumkur Establishment to watch the Scavengers, as now no Police assistance is available.
Refunds This item consists of the probable refunds of fines or the proceeds of Stamps.
Reserve. Proportionate sums are allotted to meet unforeseen requirements.
Conclusion. The total of the estimated Expenditure for 1875-76 amounts to Rs 14,23,5
And

Total the Balance at the close of this year will be Rupees 18,061 including Rupees 8,465 which belongs to Tipperah alone.

I have the honor to be

Sir

Your most obdt. Servant

Deputy Accountant

1875.

From

The Deputy Accountant General

in Mysore

The Offg. Secretary to Chief Comm.,

General Department

Dated

Despatched

Received

ENCLOSURES NO.

General No.

No.

Deputy Accountant General
Bangalore 1st May 1875

From

The Deputy Accountant General
of Mysore

To

The Secretary to the Govt of India
General Departments

Sir,

In continuation of this Office letter No 5175 dated 15th February 1875, I have the honor to forward the Municipal Receipts of the Town and Civil Station of Kumkur District for 1875/6 as per margin and to report that the Actual Receipts and Expenditure have been correctly stated.

I have the honor to be,
Sir,
Your most Obedient Servant

Dy Accountant General
of Mysore

1 Budget Statement No I
2 Ditto II
1 Original docket No 164 dated 6th January 1875 from the Commissioner Mysore Division with the Deputy Commissioners Report

1875.

GOVERNMENT OF MYSORE.

GENERAL.

To

THE COMMISSIONER OF THE
NUNDYDROOG DIVISION.

Dated June 14th.

Despatched

Received

No. 2216.
Genl, 93

Passing orders on the Municipal Budgets of the town and taluks of the Túmkúr District for 1875—76.

Proceedings of the Chief Commissioner of Mysore, General Department, 14th June 1875.

From the Deputy Accountant General in Mysore, To the Offg. Secretary, to the Chief Commissioner, General Department, No. 473, dated Bangalore, 1st May 1875.

In continuation of this office letter No. 5175, dated 15th February 1875, I have the honor to forward the Municipal Budgets of the town and taluks of the Túmkúr District for 1875—76, as per margin, and to report that the actual receipts and expenditure have been correctly stated.

11 Budget Statement No. I.
2 do do II.
1 Original docket No. 164, dated 6th January 1875, from the Commissioner, Nundydroog Division, with the Deputy Commissioner's report.

From the Deputy Commissioner of the Túmkúr District, To the Commissioner of the Nundydroog Division, No. 712, dated Túmkúr, 14th December 1874.

I have the honor to forward the budgets for the different municipalities in the District for the year 1875—76, duly prepared in the form prescribed.

The following is an account of the anticipated receipts and expenditure of the municipal revenue.

Receipts.—The items of revenue in all the municipalities are the same.

Under the heads "fines for cattle trespass" and "sale proceeds of stray cattle," the actuals of previous year differ from the estimate of 1875—76, as formerly realizations in the taluks were credited to kasba municipality but now to District Funds.

As the sale proceeds of building sites has been ordered by the Chief Commissioner to be kept as a revenue deposit, the amount is excluded from the Municipal Budget.

The total municipal revenue for the District will probably be Rs. 4,797 for the year 1875—76, and the total population of all the Municipalities is computed at 33,101, giving an average tax of 2 as, $3\frac{3}{4}$ p. per head.

Expenditure.—The following are the particulars of allotments made under each head of the proposed expenditure.

Collection—Comprises the percentage allowance given to the collectors of octroi and municipal house-tax.

Head Office Charges.—These are intended to meet the cost of the establishment employed at the Deputy Accountant General's Office.

Public Works.—Original.—Construction of a chattram and a cart-stand at Tiptur is proposed, and a complete project will be submitted after the Deputy Commissioner personally inspects the site, &c.

Repairs.—Repairs and improvements to the drainage and roadways in several towns have been provided for as far as funds permit.

Conservancy.—Under this head, the charges for scavengers' carts, buffaloes and drivers employed for the removal of filth, as also the pay of the sweepers, have been included.

Cattle Pound Charges.—The charges under this item are excluded, as all the pounds are entrusted to Patels, whose remuneration at 20 per cent on collection is paid to them before the realization is credited to Government.

Lighting.—The Police Tannahs at Túmkúr are supplied with oil for lighting.

Supervision.—A peon to be added to the Túmkúr establishment to watch the scavengers, as now no police assistance is available.

Refunds.—This item consists of the probable refunds of fines or sale proceeds of stray cattle.

Reserve.—Proportionate sums are allotted to meet unforeseen requirements.

Conclusion.—The total of the anticipated expenditure for 1875—76 amounts to Rs 17,225, and the balance at the close of this year will be Rs. 18,061, including Rs. 8,465 which belongs to Tiptur alone.

No. 2216—Genl. 93, dated Bangalore, 14th June 1875.

Order thereon.—Excepting for the towns marginally noted, where the budget does not admit of it, the increased sums which have been entered for conservancy establishments are passed; but an explanation should have been submitted as to the necessity for the increase; this should now be supplied.

Maddagiri.
Koratagere.
Huliyurdurga.

2. The budget provisions for conservancy in Maddagiri, Koratagere and Huliyurdurga appear to be excessive, and it is suggested that the amounts may be reduced to Rs. 240, 300 and 175 respectively.

3. Unless there are special reasons to the contrary, no time should be lost in introducing the municipal house-tax in the towns marginally noted, in lieu of the octroi which, besides being an uncertain and fluctuating source of revenue, is open to serious objection from the facilities it affords to fraud as well as petty annoyances and oppression. The municipal house-tax on the other hand, being, unlike the mohatarfa, levied from all classes, without any exception, is, if carefully assessed in the first instance, more just and equitable in its incidence, and moreover brings under taxation a large number of persons who, under the special privileges allowed under the mohatarfa rules, escape it wholly though participating in the benefit of municipal improvements and conservancy.

1. Maddagiri.
2. Kunigal.
3. Sira.
4. Chiknayakanhalli.

4. The Chief Commissioner wishes to impress upon the Deputy Commissioner the urgent necessity that exists for early measures for improving the water-supply of the town of Tiptur, and he requests that the budget estimate under original works may be revised, if necessary, to meet the cost of any scheme that the municipality may recommend with this object.

5. The Turuvekere budget is very unsatisfactory, the proposed expenditure being Rs. 1,177—8—0 in excess of the anticipated income. It should be revised at once so as to bring the expenditure within the assets and means available.

6. The expected receipts from cattle pounds appear to be very considerably understated in the Maddagiri, Gubbi, Kunigal and Koratagere budgets, as compared with the previous year's collections An explanation should be submitted regarding these estimates.

7. The estimated receipts and collections under other heads call for no special remark and are passed.

T. CLARKE,
Offg. Secretary.

To—The Commissioner, Nundydroog Division, with Budgets returned.
Deputy Accountant General.